

IN THE CLAIMS:

Please amend the claims as follows:

Claims 1-38. (Cancelled)

39. (Currently amended) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed ~~on~~ over said semiconductor region and having a property of reflowing due to a heat treatment under predetermined conditions;

a silicon oxide film formed on said insulating film;

a silicon nitride film formed on said silicon oxide film;

a contact hole formed through said silicon nitride film, said silicon oxide film and said insulating film; and

a contact electrode formed in said contact hole,

wherein the entire lower surface of said silicon oxide film is in contact ~~in contacted~~ contact with the upper surface of said insulating film.

40. (Previously presented) A semiconductor device as set forth in Claim 39, wherein said insulating film includes impurities.

41. (Previously presented) A semiconductor device as set forth in Claim 39, wherein said insulating film includes phosphorus.

42. (Previously presented) A semiconductor device as set forth in Claim 39, wherein said insulating film includes boron.

43. (Previously presented) A semiconductor device as set forth in Claim 39, wherein said insulating film includes boron and phosphorus.

44. (Previously presented) A semiconductor device as set forth in Claim 39,

wherein the surface of said insulating film is planarized.

45. (Previously presented) A semiconductor device as set forth in Claim 40, wherein the surface of said insulating film is planarized.

46. (Previously presented) A semiconductor device as set forth in Claim 41, wherein the surface of said insulating film is planarized.

47. (Previously presented) A semiconductor device as set forth in Claim 39, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

48. (Previously presented) A semiconductor device as set forth in Claim 44, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

49. (Previously presented) A semiconductor device as set forth in Claim 45, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

50. (Previously presented) A semiconductor device as set forth in Claim 46, wherein the entire lower surface of said silicon nitride film is contacted with the upper surface of said silicon oxide film.

51. (New) A semiconductor device comprising:
a substrate having a semiconductor region;
an insulating film formed over said semiconductor region, said insulating film comprising phosphorus;
a silicon oxide film formed on said insulating film;
a silicon nitride film formed on said silicon oxide film;

a contact hole formed through said insulating film; and
a contact electrode formed in said contact hole;
wherein the substantially entire lower surface of said silicon oxide film is in contact with the upper surface of said insulating film.

52. (New) A semiconductor device as set forth in Claim 51, wherein said contact electrode is in contact with said insulating film.

53. (New) A semiconductor device as set forth in Claim 51, wherein the surface of said insulating film is planarized.

54. (New) A semiconductor device as set forth in Claim 51, wherein the entire lower surface of said silicon nitride film is in contact with the upper surface of said silicon oxide film.

55. (New) A semiconductor device as set forth in Claim 51, wherein said insulating film includes phosphorus at a concentration of 3.0 wt% or more.

56. (New) A semiconductor device as set forth in Claim 51, wherein said insulating film includes boron.